

**Committee Recommendations for Fiscal and Qualitative Indicators
to be Considered During the Assessment Process**

Fiscal Indicators:

- Credit Ratings of the School Corporation
- Outstanding Debt including the Type of Debt and Review of Standardization Factors such as per ADM or per NAV
- Issuance of Judgment Bonds
- Debt Service Expenditures as Percent of Total Expenditures
- Overlapping Debt Burden from Surrounding Local Governments
- Taxing District Rates including Surrounding Local Governments
- Property Tax Collection Percentages
- Qualification for and Use of the Protected Taxes Waiver
- Assessed Value Analysis by Type of Property
- Population Projections

Qualitative Indicators:

- Financial
 - Audit Findings
 - Missed Debt Payments
 - Missed Payroll
 - Missed Vendor Payments
 - Timing of Vendor Payments
 - Use of Short-Term or Long-Term Financing for Cash Flow Purposes
 - Budgeting and Management Practices of the School Corporation, including Accounting for Property Tax Caps and Collection Percentages
- Personnel
 - Collective Bargaining Agreements and Long-Term Obligations
 - Commitments Pertaining to Health Care and Other Employee Benefits
 - Failure to Make Required Contributions
 - Employees by Classification
- Capital
 - Building Capacity and Utilization
 - Age and Condition of Buildings
 - Implementation of a Capital Asset Plan
 - Deferred Maintenance on Buildings
- Management
 - Academic Performance
 - Adoption of Internal Control Policies
 - Indiana Education Employment Relations Board Findings
 - Practices and Policies of Superintendent and School Board in Monitoring Fiscal Health of the School Corporation
 - Turnover in Key Administrative Positions
- Environmental
 - Class Sizes
 - Ability to Pass a Referendum
 - Presence of Other Educational Options in the Surrounding Community
 - Multi-Family Housing
 - Mobility of the Population
 - Aging of the Population in the Surrounding Community